

**IN THE CLAIMS:**

Please amend the claims as follows:

Claims 1-21 (Cancelled).

Claim 22 (New): A laser processing method of irradiating a substrate having a front face formed with a laminate part including a plurality of functional devices with laser light while locating a light-converging point within the substrate so as to form a modified region to become a start point for cutting within the substrate along a line to cut of the substrate,

the method comprising the steps of:

forming a first modified region along the line to cut at a position where a distance between the front face and an end part on the front face side is 5  $\mu\text{m}$  to 15  $\mu\text{m}$ ; and

forming at least one row of a second modified region along the line to cut at a position between the first modified region and a rear face of the substrate.

Claim 23 (New): A laser processing method according to claim 22, wherein the first modified region is formed at a position where the distance between the front face and the end part on the front face side is 5  $\mu\text{m}$  to 10  $\mu\text{m}$ .

Claim 24 (New): A laser processing method of irradiating a substrate having a front face formed with a laminate part including a plurality of functional devices with laser light while locating a light-converging point within the substrate so as to form a modified region to become a start point for cutting within the substrate along a line to cut of the substrate,

the method comprising the step of forming a first modified region along the line to cut at a position where a distance between the front face and an end part on the front face side is 5  $\mu\text{m}$  to 15  $\mu\text{m}$ .

Claim 25 (New): A laser processing method according to claim 24, wherein the first modified region is formed at a position where the distance between the front face and the end part on the front face side is 5  $\mu\text{m}$  to 10  $\mu\text{m}$ .

Claim 26 (New): A laser processing method of irradiating a substrate having a front face formed with a laminate part including a plurality of functional devices with laser light while locating a light-converging point within the substrate so as to form a modified region to become a start point for cutting within the substrate along a line to cut of the substrate,

the method comprising the steps of:

forming a first modified region along the line to cut at a position where a distance between the front face and an end part on a rear face side is  $[(\text{the substrate thickness}) \times 0.1] \mu\text{m}$  to  $[20 + (\text{the substrate thickness}) \times 0.1] \mu\text{m}$ ; and

forming at least one row of a second modified region along the line to cut at a position between the first modified region and a rear face of the substrate.

Claim 27 (New): A laser processing method according to claim 26, wherein the first modified region is formed at a position where the distance between the front face of the substrate and the end part of the first modified region on the rear face side is  $[5 + (\text{the substrate thickness}) \times 0.1] \mu\text{m}$  to  $[20 + (\text{the substrate thickness}) \times 0.1] \mu\text{m}$ .

Claim 28 (New): A laser processing method according to claim 27, wherein the first modified region is formed at a position where the distance between the front face of the substrate and the end part of the first modified region on the rear face side is  $[5 + (\text{the substrate thickness}) \times 0.1] \mu\text{m}$  to  $[10 + (\text{the substrate thickness}) \times 0.1] \mu\text{m}$ .

Claim 29 (New): A laser processing method of irradiating a substrate having a front face formed with a laminate part including a plurality of functional devices with laser light while locating a light-converging point within the substrate so as to form a modified region to become a start point for cutting within the substrate along a line to cut of the substrate,

the method comprising the step of forming a first modified region along the line to cut at a position where a distance between the front face and an end part on a rear face side is  $[(\text{the substrate thickness}) \times 0.1] \mu\text{m}$  to  $[20 + (\text{the substrate thickness}) \times 0.1] \mu\text{m}$ .

Claim 30 (New): A laser processing method according to claim 29, wherein the first modified region is formed at a position where the distance between the front face of the substrate and the end part of the first modified region on the rear face side is  $[5 + (\text{the substrate thickness}) \times 0.1] \mu\text{m}$  to  $[20 + (\text{the substrate thickness}) \times 0.1] \mu\text{m}$ .

Claim 31 (New): A laser processing method according to claim 30, wherein the first modified region is formed at a position where the distance between the front face of the substrate and the end part of the first modified region on the rear face side is  $[5 + (\text{the substrate thickness}) \times 0.1] \mu\text{m}$  to  $[10 + (\text{the substrate thickness}) \times 0.1] \mu\text{m}$ .

Claim 32 (New): A laser processing method according to claim 22, wherein the substrate is a semiconductor substrate, and wherein the first and second modified regions include a molten processed region.

Claim 33 (New): A laser processing method according to claim 22, wherein the first and second modified regions are successively formed one by one from the side farther from the rear face while using the rear face as a laser light entrance surface.

Claim 34 (New): A laser processing method according to claim 22, wherein the laser light has an energy of  $2 \mu\text{J}$  to  $50 \mu\text{J}$  when forming the first modified region.

Claim 35 (New): A laser processing method according to claim 22, wherein the laser light has an energy of  $1 \mu\text{J}$  to  $50 \mu\text{J}$  when forming the second modified region.

Claim 36 (New): A laser processing method according to claim 22, wherein the light-converging point of the laser light is located at a position distanced by  $50 \mu\text{m}$  to  $[(\text{the substrate thickness}) \times 0.9] \mu\text{m}$  from the rear face when forming the second modified region.

Claim 37 (New): A laser processing method according to claim 22, wherein the light-converging point of the laser light is located at a position distanced by 20  $\mu\text{m}$  to 110  $\mu\text{m}$  from the rear face when forming the second modified region.

Claim 38 (New): A laser processing method according to claim 22, further comprising the step of cutting the substrate and laminate part along the line to cut.

Claim 39 (New): A semiconductor chip comprising a substrate; and a laminate part, disposed on a front face of the substrate, including a functional device;

wherein a first modified region extending along a rear face of the substrate is formed at a position where a distance between the front face and an end part on the front face side is 5  $\mu\text{m}$  to 15  $\mu\text{m}$  in a side face of the substrate; and

wherein at least one row of a second modified region extending along the rear face is formed at a position between the first modified region and the rear face in the side face of the substrate.

Claim 40 (New): A semiconductor chip comprising a substrate; and a laminate part, disposed on a front face of the substrate, including a functional device;

wherein a first modified region extending along a rear face of the substrate is formed at a position where a distance between the front face and an end part on the front face side is 5  $\mu\text{m}$  to 15  $\mu\text{m}$  in a side face of the substrate.

Claim 41 (New): A semiconductor chip comprising a substrate; and a laminate part, disposed on a front face of the substrate, including a functional device;

wherein a first modified region extending along a rear face of the substrate is formed at a position where a distance between the front face and an end part on the rear face side is [(the substrate thickness)  $\times$  0.1]  $\mu\text{m}$  to [20 + (the substrate thickness)  $\times$  0.1]  $\mu\text{m}$  in a side face of the substrate; and

wherein at least one row of a second modified region extending along the rear face is formed at a position between the first modified region and the rear face in the side face of the substrate.

Claim 42 (New): A semiconductor chip according to claim 41, wherein the first modified region is formed at a position where the distance between the front face of the substrate and the end part of the first modified region on the rear face side is  $[5 + (\text{the substrate thickness}) \times 0.1] \mu\text{m}$  to  $[20 + (\text{the substrate thickness}) \times 0.1] \mu\text{m}$ .

Claim 43 (New): A semiconductor chip comprising a substrate; and a laminate part, disposed on a front face of the substrate, including a functional device;

wherein a first modified region extending along a rear face of the substrate is formed at a position where a distance between the front face and an end part on the rear face side is  $[(\text{the substrate thickness}) \times 0.1] \mu\text{m}$  to  $[20 + (\text{the substrate thickness}) \times 0.1] \mu\text{m}$  in a side face of the substrate.

Claim 44 (New): A semiconductor chip according to claim 43, wherein the first modified region is formed at a position where the distance between the front face of the substrate and the end part of the first modified region on the rear face side is  $[5 + (\text{the substrate thickness}) \times 0.1] \mu\text{m}$  to  $[20 + (\text{the substrate thickness}) \times 0.1] \mu\text{m}$ .

Claim 45 (New): A semiconductor chip according to claim 39, wherein the substrate is a semiconductor substrate, and wherein the first and second modified regions include a molten processed region.

Claim 46 (New): A semiconductor chip according to claim 39, wherein the distance between the end part of the first modified region on the rear face side and the end part of the second modified region on the front face side opposing each other is  $0 \mu\text{m}$  to  $[(\text{the substrate thickness}) - (\text{the substrate thickness}) \times 0.6] \mu\text{m}$ .